FISCAL NOTE

HJR 1014

March 17, 2008

SUMMARY OF BILL: Urges the United States Congress to amend the federal tax code so that all unreimbursed medical expenses are tax deductible. A copy of this resolution shall be transmitted to the President and the Secretary of the United States Senate; the Speaker and the Clerk of the United States House of Representatives; and to each member of the Tennessee Delegation.

ESTIMATED FISCAL IMPACT:

Increase State Expenditures - Not Significant

Assumption:

• Any increase in state expenditures to prepare a copy of this resolution is estimated to be not significant.

CERTIFICATION:

This is to duly certify that the information contained herein is true and correct to the best of my knowledge.

James W. White, Executive Director

/mlp